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PATENTS, COPYRIGHTS, TRADEMARKS
AND RELATED CAUSES

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July 20, 2005

Frank Yang
Simplehuman
19801 S. Vermont Avenue
Torrance, CA 90502

RE: U.S. Patent Appl. for Trash Can With Liner Support Block
Our ref: PAT-1512

Dear Frank:

Enclosed is a copy of an Amendment that I have filed with the U.S. Patent Office today for the above-referenced patent application in response to the third Office Action.

Per our discussions, I have taken allowance of the allowed claims (18-19) which provide good coverage for the inventive concept. We can pursue the other claims in a continuing application.

I will keep you apprised of the progress of this case.

Very truly yours,

RAYMOND SUN

Encl.